

Conduct Audit Heading wise Checkpoints Report

Client Name: Akash & co

Audit No: CUST0003/AUD/2024-2025/00003Q1 - Statutory Audit

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	Balance Sheet Checklist	Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III - Division I	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: Remarks By: Reviewer1 On: 08/05/2025 13:54:43
2	Balance Sheet Checklist	Is the Balance Sheet in Vertical format?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
3	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Has the Company given ageing schedule and further, bifurcated between considered good, considered doubtful, disputed and undisputed?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Test WP Comments: By: Reviewer1 On: 08/05/2025 12:30:58
4	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: d. Others (specify nature).	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
5	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Earmarked balances with banks (for example, for unpaid dividend) separately stated?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00